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**INFORMATION DISCLOSURE
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Sheet 1

of 8

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Application Number	
Filing Date	12-22-2002
First Named Inventor	Jeff S. Eder
Art Unit	
Examiner Name	
Attorney Docket Number	VM - 61

U. S. PATENT DOCUMENTS

Examiner Initials*	Cite No. ¹	Document Number	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear
		Number-Kind Code ² (if known)			
		US- 5,224,034	06-29-1993	Katz, Paul	
		US- 5,237,946	08-17-1993	Kagami, Akari	
		US- 5,128,861	07-07-1992	Kagami, Akari	
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		US- 3,933,305	01-20-1976	Murphy, John Michael	
		US- 4,989,141	01-29-1991	Lyons, Richard	
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		US- 5,193,055	03-09-1993	Brown, Gordon	
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Examiner Initials*	Cite No. ¹	Foreign Patent Document	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages Or Relevant Figures Appear	T ⁶
		Country Code ³ -Number ⁴ -Kind Code ⁵ (if known)				

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		Number-Kind Code ² (if known)			
		US- 6,332,163 - B1	12-18-2001	Bowman-Amuah, Michel	
		US- 5,802,501 - B1	9-1-1998	Graff, Richard A.	
		US- 4,839,304 - B1	6-13-1989	Roberts et al	
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Sheet	3	of	8
		Attorney Docket Number	VM - 61

NON PATENT LITERATURE DOCUMENTS			
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	1	ZIPP, ALAN S.; Business valuation methods; 1993, AICPA	
	2	DAVIDOW, WILLIAM; Accounting systems are completely wrong, January 1995, Red Herring	
	3	MCTAGGERT, JAMES, KONTES, PETER AND MANKINS, MICHAEL, The value imperative, 1994, The Free Press	
	4	RAPPAPORT, ALFRED; Creating shareholder value; 1986, The Free Press	
	5	RITCHKEN, PETER, Options, Theory, Strategy and Applications, 1987, Foresman and Company	
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	10	HENDRIKSEN, ELDEN, Accounting theory, 1982, Richard D. Irwin	

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	First Named Inventor		Jeff S. Eder
	Art Unit		
	Examiner Name		
Sheet 4	of 8	Attorney Docket Number VM - 61	

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	15	MILLER, MERTON & MODIGLIANI, FRANCO, Dividend policy, growth and the valuation of shares, 10/1/1961,	
	16	SIMENSKY, MELVIN & BRYER, LANNING; The new role of intellectual property in commercial transactions,	
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Sheet 5 of 8	Application Number	
	Filing Dat	12/22/2003
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	21	REILLY, ROBERT; Valuation of intangibles for bankruptcy and reorganization purposes; 8/1/1994; Ohio	
	22	LIEBICH, KIM; How to value a bank; 8/1/1995; ABA Banking Journal	
	23	BAUMANN, BARBARA H & OXAAL, MARJORIE R; Estimating the value of a group medical practice, a primer;	
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	25	FRIEDMAN, RICHARD; Business valuation: calculating it right; 10/1/1994; Practical Accountant	
	26	MULLEN, MAGGIE; How to value intangibles; 11/1/1993; Accountancy	
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	38	MORRIS, HENRY; Extending the Business Process, 10/6/98, IDC Presentation	
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